

49-16-202 Participation of employers -- Full participation in system -- Supplemental programs authorized.

- (1) An employer that employs firefighter service employees and is required by Section 49-12-202 or 49-13-202 to be a participating employer in the Public Employees' Contributory Retirement System or the Public Employees' Noncontributory Retirement System shall cover all of its firefighter service employees under one of the following systems or plans:
 - (a) Chapter 12, Public Employees' Contributory Retirement Act;
 - (b) Chapter 13, Public Employees' Noncontributory Retirement Act;
 - (c) Chapter 16, Firefighters' Retirement Act; or
 - (d) Chapter 23, New Public Safety and Firefighter Tier II Contributory Retirement Act.
- (2) Any employer that covers its firefighter service employees under Subsection (1)(c) is a participating employer in this system.
- (3) If a participating employer under Subsection (1) covers any of its firefighter service employees under the Firefighters' Retirement System, that participating employer shall cover all of its firefighter service employees under that system, except for a firefighter service employee initially entering employment with a participating employer on or after July 1, 2011.
- (4)
 - (a) Until June 30, 2011, an employer that is not participating in this system may, by resolution of its governing body submitted to the board, apply for coverage of its firefighter service employees by this system.
 - (b) Upon approval of the board, the employer shall become a participating employer in this system subject to this title.
- (5) A participating employer may not withdraw from this system.
- (6) In addition to their participation in the system, participating employers may provide or participate in any additional public or private retirement, supplemental or defined contribution plan, either directly or indirectly, for their firefighter service employees.

Amended by Chapter 266, 2010 General Session